



EXTENT OF ADHERENCE TO ETHICAL STANDARDS BY AUDITORS IN SUB-SAHARAN AFRICAN NATIONS

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ABSTRACT:

This study investigates the ethical compliance and professional integrity of auditors operating within Ghana, South Africa, and Nigeria. The main objective is to assess the extent to which auditors adhere to established professional ethics and identify differences in compliance across auditors with practising certificates, experience, and other qualifications. Specifically, the study aims to (1) evaluate auditors' perceived compliance with ethical standards, (2) determine whether significant differences exist among auditor categories, and (3) explore factors influencing ethical behavior within the auditing profession in the African context. Primary data were collected via a structured questionnaire distributed to 450 auditors selected randomly across the three countries, yielding 323 valid responses (a 72% response rate). The questionnaire employed a six-point Likert scale to measure respondents' ethical compliance. Secondary data from relevant journals and textbooks supplemented the primary data. Statistical analyses included reliability testing using Cronbach's Alpha and inferential tests using Analysis of Variance (ANOVA) and Robust Tests of Equality of Means to examine differences across auditor categories. Findings indicate a moderate overall level of ethical compliance among auditors, with no statistically significant differences between the examined groups. This suggests a consistent adherence to professional ethics, influenced by common regulatory frameworks within the region. However, the moderate compliance level highlights ongoing challenges related to external pressures and organizational factors that may undermine full ethical adherence. The study concludes that while foundational ethical standards are generally observed, there is a pressing need to strengthen ethics education, enhance regulatory oversight, and foster ethical leadership to improve auditors' moral motivation and resilience. Recommendations include reinforcing ethics training, institutionalizing ethical leadership, improving regulatory enforcement, and promoting auditor independence to safeguard public trust and maintain the integrity of the auditing profession in Africa.

Keywords: *Ethical compliance, professional integrity, auditors, auditing profession, Ghana, South Africa, Nigeria, ethics education*

1. Introduction

Auditing remains a critical pillar of accountability within formal organizations, particularly where

ownership and managerial responsibilities are distinct. In most corporate environments, the management of organizational affairs is delegated to a board of directors or senior executives, who must account to shareholders and other stakeholders. This separation creates the need for an independent mechanism to assess the accuracy and fairness of financial reporting—a role entrusted to a competent and impartial professional auditor (International Federation of Accountants (IFAC, 2023). The primary purpose of an audit is to enable the auditor to express an independent professional opinion on whether an entity's financial statements present a true and fair view of its financial performance and position. Any departure from this fundamental objective risks undermining the credibility of the financial statements and, ultimately, the integrity of the auditing profession. Consequently, auditors are required to uphold the highest standards of professional conduct, particularly independence, objectivity, and integrity. These ethical principles underpin public trust in the audit process, especially given the wide array of stakeholders who rely on audited reports for informed decision-making (IFAC, 2023). Independence demands that auditors perform their duties free from external influence and internal bias, maintaining mental objectivity throughout the engagement. It is not merely a procedural requirement but a demonstrable state of mind essential for impartial judgement. Objectivity requires that auditors base their conclusions solely on verifiable evidence, untainted by personal interest or prejudice. Integrity, which reinforces both independence and objectivity, obliges auditors to act honestly, transparently, and consistently in the public interest (IFAC, 2023). Thus, the auditor is expected to embody ethical responsibility, fairness, and a steadfast commitment to truth. According to IFAC (2023), integrity encompasses adherence to independence and objectivity, commitment to high ethical standards, public-interest decision-making, and the honest execution of professional responsibilities. Any breach of integrity jeopardizes the reliability of financial reporting and can significantly damage the auditor's professional credibility. Ethical compliance therefore serves two vital functions: ensuring the consistency, reliability, and completeness of financial information for decision-making, and protecting the reputation of the auditing profession from misconduct and public distrust. Despite the ethical frameworks established by IFAC and other international bodies, significant challenges persist in many Sub-Saharan African contexts. In countries such as Ghana, South Africa, and Nigeria, concerns continue to arise regarding the gap between ethical awareness and consistent ethical practice. Corporate scandals, audit failures, and financial misstatements have frequently been linked to auditors' failure to uphold core ethical principles, often arising from incompetence, inadequate enforcement, or situational ethical dilemmas (Larsson & Wennerholm, 2016). A particularly troubling issue is the indiscriminate use of the term auditor to describe anyone involved in audit-related activities, irrespective of their academic qualifications, training, or professional certification. In some instances, audit reports are prepared before substantive fieldwork has been conducted, and insufficient attention is paid to necessary audit procedures. These practices reflect a deterioration in professional standards and present significant risks to the credibility of audit opinions. Since every member of an audit team contributes to the final report, non-compliance with ethical standards at any level can compromise the entire audit process (Ogbonna, 2020). To examine this challenge, the study advances the following propositions: Auditors who possess a Higher National Diploma (HND) or Bachelor of Science (BSc) degree in accounting, along with recognized professional practising certificates, are more likely to comply with professional ethical requirements, Auditors with academic qualifications but relying primarily on practical experience may demonstrate varying levels of ethical compliance and Individuals without formal accounting qualifications, though involved in audit processes, may show limited concern for ethical standards, despite influencing the final audit opinion. From these propositions emerges the central research question: Can auditors in Ghana, South Africa, and Nigeria, regardless of their competence levels, consistently comply with the ethical standards—

particularly independence, objectivity, and integrity—prescribed by the International Federation of Accountants? The objective of this study is to determine whether significant differences exist in ethical compliance among the three categories of auditors. As all individuals involved in the audit process contribute to forming the final judgement of “true and fair view,” the findings are expected to yield valuable insights for professional practice. The outcomes will be especially relevant to audit practitioners and IFAC-affiliated professional bodies in Ghana, South Africa, and Nigeria, highlighting the urgent need to reinforce ethical principles across all levels of audit engagement.

LITERATURE REVIEW

The conceptual framework underpinning this study is organized around two principal constructs: ethical compliance and professional integrity among auditors operating in selected African countries—Ghana, South Africa, and Nigeria. These constructs are examined within the wider institutional context of the Pan African Federation of Accountants (PAFA) and the global ethical standards articulated by the International Federation of Accountants (IFAC). The framework synthesizes theoretical ideas, empirical insights, and contextual realities identified in the literature.

1. Ethical Compliance

Ethical compliance refers to the extent to which auditors adhere to established professional ethical codes, regulatory requirements, and international standards. These include the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour as outlined by IFAC (2023). Ethical compliance is influenced by internal dispositions and external conditions. The literature identifies several determinants of ethical compliance: Ethical knowledge and education, acquired through formal training and continuous professional development (Smith et al., 2025), Regulatory enforcement, including sanctions, oversight, and monitoring systems (Abdol Mohammadi & Scarbrough, 2023), Organizational ethical culture, shaped by leadership tone and the internal values of audit firms (Boatright, 1999), Peer influence and professional socialization, which can either reinforce ethical norms or facilitate deviant behaviour (Lord & DeZoort, 2001), Socio-cultural pressures, such as loyalty networks and collectivist expectations that may conflict with ethical judgment (Larsson & Wennerholm, 2016). Ethical compliance, therefore, emerges as a multi-layered construct shaped by personal moral reasoning and the institutional environment.

2. Professional Integrity

Professional integrity denotes the moral soundness, honesty, and consistency demonstrated by auditors in the execution of their duties. It is reflected in their commitment to truthfulness, avoidance of misrepresentation, and insistence on accurate and unbiased reporting (Grover, 2025; Smith, 2023). Integrity underpins the entire audit process, as it ensures that auditors’ judgments are grounded in evidence rather than personal gain or external pressure. Main factors that shape professional integrity include: Moral courage, defined as the ability to resist unethical pressures even at personal or financial cost (Erliden, as cited in Larsson & Wennerholm, 2016), Internalization of ethical principles, whereby ethical behaviour becomes part of the auditor’s identity rather than merely regulatory compliance (Mitchell et al., 1998), Independence and objectivity, which enable auditors to perform their roles free from undue influence (IFAC, 2023) and Public interest orientation, in which auditors recognize their societal accountability beyond client relationships (Nwagboso, 2018). Professional integrity is thus conceptualised as both a character attribute and a behavioural standard essential for credible auditing.

3. Interaction between Ethical Compliance and Professional Integrity

The framework assumes a reciprocal relationship between ethical compliance and professional integrity. While ethical compliance provides the external rules that guide professional conduct, integrity represents the internal motivation and moral dispositions that enable consistent ethical

decision-making. High integrity strengthens ethical compliance, whereas weak integrity exposes auditors to ethical lapses even in the presence of strict regulations.

4. Contextual Factors Shaping Auditor Behaviour in Africa

The African audit environment is characterized by unique systemic and cultural constraints that influence ethical behaviour. These include: Commercial pressures, such as client retention challenges and financial incentives that risk compromising independence (Larsson & Wennerholm, 2016), Weak enforcement mechanisms, arising from underfunded or politically influenced regulators (Abdol Mohammadi & Scarbrough, 2023), Socio-cultural norms, including nepotism, kinship obligations, and patronage networks and Corruption and political interference, which may directly undermine auditors' autonomy (Simnett, 1996). These contextual factors are incorporated into the framework as moderating variables that affect both ethical compliance and professional integrity.

5. Enablers and Remedies

The conceptual framework also integrates the enablers and remedies identified in the literature, which offer pathways to strengthen ethical practice: Enhanced regulation and sanction regimes, providing deterrence and accountability, Ethics-focused curricula and CPD, promoting ethical competence, Ethical leadership within audit firms, shaping organizational tone, Technology-driven monitoring tools, reducing bias and increasing transparency, Peer review and cross-border collaboration under PAFA, fostering consistency and Public interest sensitization, reinforcing auditors' societal responsibilities. These enablers are considered mediating mechanisms that can counteract contextual constraints.

Theory

Selecting an appropriate theoretical foundation is essential for understanding and predicting auditors' ethical behaviour, as well as for explaining how personal, organizational and institutional forces interact to determine the quality of audit outcomes. Although several theories offer valuable insights—such as Agency Theory, Institutional Theory, Behavioural Ethics Theory, and the Fraud Triangle—this study is best anchored on Locus of Control Theory integrated within a broader Behavioural Ethics Perspective. This combined foundation provides the most comprehensive explanatory power for the topic.

Why Locus of Control Theory Is the Best Core Theory?

Locus of Control Theory, originally developed by Rotter (1966), explains how individuals' beliefs about who or what controls events in their lives influence their decisions and behaviour. In the auditing environment, this becomes especially important because ethical decision-making depends heavily on personal conviction, professional discipline and the perceived consequences of ethical or unethical actions. Studies such as Ibidunni, Okere, and Joshua (2018) emphasize that auditors with a strong internal locus of control tend to demonstrate higher ethical sensitivity, greater professional responsibility and stronger resistance to unethical pressures. Conversely, auditors with an external locus of control—those who believe outcomes are shaped by fate, authority figures or external conditions—are more likely to rationalize unethical behaviour or succumb to improper influence. Because auditors operate in environments where pressure, incentives and organizational expectations frequently collide, locus of control becomes a powerful predictor of how individual auditors navigate ethical challenges. This theory is therefore ideal because the core problem under investigation—ethical compliance and professional integrity—begins at the level of personal psychological orientation. Ethical behaviour cannot be fully explained by institutional rules alone; rather, the auditor's internal disposition is the first filter through which organizational and regulatory factors are interpreted. Locus of control thus provides a foundation that places the auditor as an active decision-maker rather than a passive recipient of external pressures.

Why Behavioural Ethics Theory Strengthens the Framework?

While Locus of Control Theory explains who is likely to act ethically, Behavioural Ethics Theory explains why ethical failures occur even among well-trained professionals. Behavioural ethics highlights how factors such as moral awareness, self-justification, ethical fading, pressure, incentives and cognitive biases shape decision-making. It aligns closely with empirical findings demonstrating that personal values, fear of sanctions, social influences and upbringing significantly affect auditors' ethical choices. By integrating Locus of Control Theory with Behavioural Ethics Theory, this study benefits from a dual lens: the personal psychological disposition that drives ethical consistency, and the situational and environmental variables that reinforce or undermine ethical judgement. Together, they create a framework that can explain both individual consistency in ethical responses and variations arising from contextual pressures within audit firms, clients and regulatory environments.

Why Agency and Institutional Theories Are Supportive but Secondary?

Agency Theory provides context by explaining conflicts of interest between auditors, managers and shareholders. It helps articulate why audit quality and ethical behaviour are essential for reducing information asymmetry in financial markets. However, Agency Theory alone is insufficient because it assumes rationality and does not fully capture the psychological and ethical dimensions of auditor behaviour. Institutional Theory supplements the model by explaining how organizational norms, professional standards, regulatory enforcement and national culture shape behaviour. Yet, while institutional structures set expectations and constraints, they cannot fully predict whether individual auditors will comply, resist or reinterpret those expectations. Individual traits—especially locus of control—still determine how auditors respond to institutional pressures. Therefore, Agency Theory and Institutional Theory serve as secondary theoretical supports, explaining the external context in which ethical decisions occur, but not the internal mechanisms that generate those decisions.

EMPIRICAL REVIEW

Adekoya, Oboh, and Adewumi (2020), in their study on accountants' perceptions of factors influencing auditors' ethical behaviour in Nigeria, employed nonparametric statistical tools such as the Wilcoxon rank-sum and Mann–Whitney tests. Their findings revealed that personal factors—including fear of sanctions, religion, upbringing, conscience, gender, and personal values—significantly influenced auditors' ethical conduct. Notably, the study observed divergent perceptions regarding age between chartered and non-chartered accountants. The authors concluded that there is a general consensus on the impact of personal factors on auditors' ethical behaviour, emphasizing the importance of ethical considerations in the accounting profession. They recommended that professional accounting bodies incorporate personal ethical considerations into training and development initiatives to strengthen ethical standards among auditors. Adekoya, Oboh, and Oyewumi (2020) conducted a study examining accountants' perceptions of the factors influencing auditors' ethical behaviour in Nigeria, with particular emphasis on personal variables such as fear of sanctions, religion, upbringing, conscience, gender, personal values, and age. Primary data were collected using structured questionnaires administered to both chartered and non-chartered accountants. The authors employed nonparametric statistical techniques, specifically the Wilcoxon rank-sum test and the Mann–Whitney U test, to analyse the responses. The findings indicated that personal attributes exert a significant influence on auditors' ethical conduct, although perceptions varied regarding the role of age. The study concluded that there is a general consensus that personal factors shape auditors' ethical behaviour, highlighting the continued importance of ethical awareness within the accounting profession. Consequently, the authors recommended that professional accounting bodies incorporate personal ethical components into training and continuing professional development programmes. However, the study focused predominantly on personal variables and did not give adequate attention to

organizational or regulatory determinants of ethical behaviour. This limitation provides justification for the present study to adopt a broader institutional perspective in examining auditors' ethical compliance. Smith (2022) undertook an investigation into audit styles and audit firm characteristics with the aim of determining their influence on financial statement comparability. The study focused on key variables such as audit firm size, the strength of internal controls, and indicators of auditor independence. Using secondary data derived from financial reports and audit firm records within the South African audit market, Smith conducted a comparative statistical analysis to examine how these factors affected audit outcomes. The findings indicated that the Big Four audit firms dominated the market and consistently delivered higher-quality audits. Nonetheless, concerns regarding auditor independence motivated the introduction of mandatory audit firm rotation. The study concluded that audit firm characteristics significantly influence both the comparability and reliability of financial statements. Consequently, mandatory audit firm rotation was recommended to enhance auditor independence and audit quality. However, Smith's study relied exclusively on secondary data and did not account for auditors' behavioural or ethical attributes, signaling the need for further empirical inquiry into behavioural ethics alongside structural audit firm characteristics. In a related effort to evaluate financial reporting integrity, Shi, Ausloos, and Zhu (2017) assessed the reliability of financial reports in developing countries by examining conformity with Benford's Law and identifying deviations in numerical distributions. Using secondary financial data from multiple developing nations, the authors applied Benford's Law and distribution-distance tests to detect irregularities. Their findings indicated significant deviations from expected numerical patterns in several countries, suggesting the presence of anomalies or potential manipulation in financial data. The study concluded that Benford's Law offers a valuable analytical tool for identifying irregularities in financial reporting. The authors further recommended that regulatory agencies adopt Benford-based techniques as part of their oversight mechanisms. However, the study did not explore the organizational or ethical motivations behind such deviations, thereby highlighting the need for research into behavioural compliance and institutional ethical environments. A more conceptual approach was taken by Ogbaisi and Afensimi (2024), who examined whether audit firm characteristics contribute to fraudulent financial reporting in Nigeria. Drawing on existing literature, professional reports, and regulatory documents, the authors conducted a thematic analysis to explore factors such as regulatory strength, auditor independence, and the overall quality of the audit environment. The results indicated that weak regulatory frameworks and compromised auditor independence were central contributors to financial misreporting. The authors concluded that strong regulatory structures are essential to enhancing auditor independence and reducing unethical practices. They recommended the harmonization of audit standards, more robust enforcement mechanisms, and stricter penalties for professional misconduct. However, the study's purely conceptual nature and absence of empirical data limit the practical generalizability of its conclusions, creating a need for empirical research grounded in observable auditor behaviour and institutional dynamics. Further exploring auditor behaviour from a psychological perspective, Ibidunni, Okere, and Joshua (2018) conducted a meta-analysis to investigate the relationship between locus of control and ethical compliance among auditors in Nigeria. Using data synthesized from multiple empirical studies, the authors applied meta-analytic techniques to compare how internal and external psychological orientations influence ethical conduct. Their results showed that auditors with an internal locus of control exhibited stronger ethical compliance compared with those with an external orientation. The study concluded that psychological traits significantly influence ethical behaviour and recommended the use of psychological assessments during recruitment and training. Nevertheless, the study did not sufficiently consider the influence of contextual or organizational pressures that may interact with psychological traits. This limitation

underscores the need for further research examining how personal attributes interplay with organizational ethical climates. In Ghana, Onumah, Antwi-Gyamfi, Djin, and Adomako (2012) examined ethics and accounting education, evaluating curriculum content, levels of ethical awareness, and pedagogical effectiveness among accounting students. Primary data were collected from students at Ghana's premier university and analysed through descriptive statistics and t-tests. The results revealed that the accounting curriculum lacked adequate ethical content, resulting in insufficient ethical awareness among graduates. The study concluded that embedding ethics into accounting education is crucial for producing ethically responsible professionals. Recommendations included curriculum revision, integrating ethics-based case studies, and enhancing training on ethical reasoning. However, the study's focus on a single institution restricts its external validity, suggesting that further research should expand to multiple educational and professional contexts.

Expanding on institutional influences, Ekici and Onsel (2015) analysed the impact of auditing and reporting standards on ethical behaviour across firms, drawing on secondary data from the World Competitiveness Index and the GLOBE cultural dataset. Through regression analysis, the authors established that strong auditing and reporting standards positively influence corporate ethical conduct, while national culture acts as a moderating factor. The study concluded that corporate ethics are shaped jointly by institutional and cultural determinants. Policy-makers were therefore urged to consider cultural variations when designing and implementing auditing standards. Nevertheless, the study did not address individual ethical behaviour within audit firms, indicating the need for research that bridges personal, organizational, and cultural dimensions of ethics. Similarly, Gyimah and Adeola (2021) investigated the relationship between compliance with quality standards and audit quality, focusing on variables such as quality control procedures, adherence levels, and ethical conduct among practising auditors. Primary data were obtained from auditors and analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM). The findings showed that compliance with quality standards significantly enhances audit quality and reduces unethical behaviour. The authors concluded that strict adherence to professional standards is essential for ethical auditing and recommended regular ethics training and stronger quality monitoring systems. However, the reliance on self-reported data presents the risk of bias, suggesting that future research should incorporate external evaluations of audit quality. In Nigeria, Enofe, Nakpodia, and Moruku (2014) explored ethical practices among accountants by analysing variables relating to ethical knowledge, practical implementation, and professional conduct. Data were gathered through survey questionnaires and analysed using descriptive and inferential statistical techniques. The study revealed a substantial gap between accountants' ethical knowledge and their practical ethical performance, leading to recurring unethical behaviour. The authors concluded that bridging this knowledge–practice gap is critical to enhancing professional integrity. They recommended continuous ethics-focused professional development programmes. Although insightful, the study's reliance on self-reported ethical behaviour may limit the validity of its findings, suggesting the need for more objective measures of professional conduct. Lastly, Adeleye and Adebamowo (2012) examined research integrity in Sub-Saharan Africa through a cross-sectional survey of researchers, focusing on behaviours such as data fabrication, plagiarism, and general compliance with research ethics. Using descriptive statistics and frequency analyses, the study found that many researchers admitted to engaging in unethical research practices. The authors concluded that ethical lapses in research are widespread and require immediate institutional intervention. Recommendations included stronger institutional policies, ethics education, and the strict enforcement of disciplinary measures. However, the study did not address the organizational factors that enable or fail to deter unethical behaviour, demonstrating the need for further inquiry into institutional ethical climates and accountability mechanisms.

METHODOLOGY

This research employs a mixed data collection strategy, prioritizing primary data obtained via structured questionnaires to achieve the study's objectives. The primary data were garnered through the random distribution of questionnaires targeting auditors and accountants actively engaged in professional practice within Ghana, South Africa, and Nigeria. These countries were selected to represent diverse yet comparable audit environments within Africa. Complementary secondary data were also assimilated from authoritative academic journals and textbooks to enrich the contextual understanding and provide theoretical substantiation for the empirical investigation. A total of 450 questionnaires were disseminated evenly across the three countries, with 150 questionnaires allocated per country specifically to personnel affiliated with practicing audit firms. The instrument employed a 6-point Likert scale format to capture the respondents' attitudes towards ethical compliance, where responses ranged from "6 = strongly agree" to "1 = strongly disagree." The questionnaire encompassed twelve distinct items, meticulously designed to evaluate the perceived adherence to professional ethics. Additionally, respondents were categorized into three groups based on their professional credentials and experience: Category A comprised individuals holding practising certificates, Category B included experienced professionals, and Category C consisted of respondents with other relevant qualifications and experience. Out of the distributed questionnaires, 323 valid responses were retrieved, representing a robust response rate of approximately 92%. The response breakdown was as follows: 97 from Ghana 132 from Group B, and 101 from Group, ensuring balanced representation from each jurisdiction. The collected data were subjected to statistical analysis using the Analysis of Variance (ANOVA) technique. ANOVA was chosen as the analytical tool to facilitate the comparison of mean scores across the three respondent categories regarding their compliance with professional ethical standards. This method was appropriate given the study's objective to discern statistically significant differences in ethical compliance perceptions among diverse groups of auditing professionals. An aggregate mean score was computed by summing individual responses across the twelve items, providing a comprehensive measure of ethical compliance perceptions for each respondent.

RESULTS AND DISCUSSION

To evaluate the internal consistency and reliability of the instrument, Cronbach's Alpha coefficient was computed using SPSS software. The scale yielded a reliability coefficient of 0.73, surpassing the conventional threshold of 0.70, as recommended by Pallant (2017), thereby confirming the satisfactory reliability of the questionnaire items.

Table 1: Descriptive Statistics of Ethical Compliance by Respondent Category

Countries	N	Mean	Standard Deviation
Group A	101	3.4831	0.46190
Group B	104	3.4167	0.41610
Group C	118	3.3963	0.34447
Total	323	3.4337	0.40773

Source: Authors' computations (2025)

As evidenced in table 1, the computed descriptive statistics reveal that auditors demonstrated a moderate level of self-reported compliance with the ethical standards of the auditing profession. The aggregate mean score of 3.43 on a six-point Likert scale reflects an intermediate adherence to ethical principles across all respondent categories. Notably, Group A respondents, who hold practising certificates, exhibited the highest mean score (3.48), marginally exceeding those in Group B and Group C, suggesting a correlation between formal certification and perceived ethical compliance. The relatively narrow standard deviations across categories indicate consistency in respondents' perceptions of ethical adherence, reinforcing the reliability findings. These results underscore a prevailing yet cautious ethical posture among auditors within the sampled African jurisdictions, highlighting areas where professional integrity is upheld alongside potential avenues for ethical reinforcement.

Table 2: Test of Homogeneity of Variances TAC4

Levene			
Statistic	df1	df2	Sig.
6.772	2	320	.001

Source: Authors' computations (2025)

The homogeneity of variance assumption, critical for the validity of ANOVA results, was assessed using Levene's Test as shown in Table 2. The output reveals a Levene's statistic of 6.772 with a corresponding significance value of 0.001. Since this p-value is below the conventional alpha threshold of 0.05, the assumption of equal variances across the three respondent groups is violated. This indicates that the variance of the ethical compliance scores differs significantly among Group A, Group B, and Group C. Consequently, the classical ANOVA assumption of homogeneity is not met, necessitating the application of robust statistical procedures to compare group means. Therefore, subsequent analysis will employ Robust Tests of Equality of Means to ensure the reliability and validity of inferential conclusions despite the violation of variance homogeneity.

Table 3: Robust Tests of Equality of Means for TAC4

Statistic	df1	df2	Significance (Sig.)
Welch	1.579	2	202.945
Brown-Forsythe	1.415	2	289.837

Table 3 presents the outcomes of the Robust Tests of Equality of Means, specifically the Welch and Brown-Forsythe tests, employed due to the earlier violation of the homogeneity of variances assumption. Both tests are asymptotically F-distributed and are designed to provide more reliable results when variances are unequal across groups. The Welch statistic yielded an F-value of 1.579 with degrees of freedom (2, 202.945) and a corresponding p-value of 0.209. Similarly, the Brown-Forsythe test produced an F-value of 1.415 with degrees of freedom (2, 289.837) and a p-value of 0.245. Both significance levels exceed the conventional alpha level of 0.05, indicating a failure to reject the null hypothesis of equal mean scores across the three respondent categories. These results suggest that, despite observed variance disparities, there are no statistically significant differences in the mean ethical compliance scores among auditors holding practising certificates, experienced professionals, and those with other qualifications and experience. Thus, the perception of professional ethics adherence appears relatively uniform across the examined groups.

Table 4: Analysis of Variance (ANOVA) Results for Total Auditors' Compliance

Source	Sum of Squares	Df	Mean Square	F	Significance (Sig.)
Between Groups	0.480	2	0.240	1.448	0.236
Within Groups	53.051	320	—	—	—
Total	53.531	322	—	—	—

Source: Authors' computations (2025)

The ANOVA test results presented in Table 4 provide a statistical comparison of the mean ethical compliance scores across the three categories of auditors. The between-groups sum of squares stands at 0.480, with 2 degrees of freedom, yielding a mean square of 0.240. Conversely, the within-groups sum of squares is 53.051 with 320 degrees of freedom, signifying the variation within the respondent groups. The computed F-statistic of 1.448, accompanied by a p-value of 0.236, exceeds the conventional significance threshold of 0.05. This indicates that there is no statistically significant difference in the mean compliance scores among auditors categorized by practising certificates, experience, and other qualifications. Thus, the findings suggest a consistent perception of ethical compliance among the diverse groups of auditing professionals sampled across Ghana, South Africa, and Nigeria. The lack of significant variance reinforces the robustness of the earlier robustness tests, affirming the homogeneity of ethical compliance attitudes despite the earlier violation of variance homogeneity assumption.

Discussion of Findings

The empirical evidence from this study reveals a moderate level of ethical compliance among auditors across various group, with no statistically significant differences observed between auditors holding practising certificates, those with experience, and others with relevant qualifications. This homogeneity in ethical compliance perceptions aligns with the expectation that professional ethics, as a cornerstone of the auditing profession, should be consistently upheld regardless of individual background or certification status. The moderate overall compliance score (mean ≈ 3.43 on a six-point scale) suggests that while auditors generally recognize and adhere to professional ethical standards, there remains room for improvement. This finding echoes concerns in prior literature regarding the ethical challenges faced by auditors operating in complex and dynamic environments, often characterized by financial pressures and varying degrees of regulatory enforcement (Larsson & Wennerholm, 2016; Abdol Mohammadi & Scarbrough, 2023). From a theoretical perspective, these findings can be contextualized within the framework of Rest's Four-Component Model of Moral Behavior (Rest, 1986). According to this model, ethical behavior is contingent upon moral sensitivity, moral judgment, moral motivation, and moral character. The moderate ethical compliance suggests that auditors may possess adequate moral sensitivity and judgment but potentially encounter constraints in moral motivation or character when navigating the practical challenges of auditing in African contexts. These constraints might arise from systemic pressures, organizational culture, or economic incentives that conflict with ethical imperatives. Moreover, the absence of significant differences between the groups challenges assumptions drawn from Social Learning Theory (Bandura, 1977), which posits that ethical behavior is significantly shaped by experience and role models within professional environments. The lack of disparity between experienced auditors and others indicates that factors beyond individual experience, such as institutional norms and professional codes governed by common bodies across Ghana, South Africa, and Nigeria, may exert a more uniform influence on

auditors' ethical comportment. Furthermore, the study's results also highlight the critical role of Professional Ethical Codes as normative frameworks that transcend individual differences, emphasizing the importance of robust enforcement mechanisms and continuous ethics education. This is consistent with Boatright's (1999) assertion that a well-articulated code of ethics is fundamental to fostering professional integrity and public trust in auditing.

CONCLUSION

This study has examined the extent of ethical compliance and professional integrity among auditors across Ghana, South Africa, and Nigeria, focusing on differences among auditors categorized by practising certificates, experience, and other qualifications. The results demonstrate a moderate overall adherence to professional ethics, with no statistically significant differences among the groups. This suggests a relatively consistent perception and practice of ethical standards across the sampled auditors, likely influenced by common professional regulatory frameworks that govern auditing practice in these countries. However, the moderate level of compliance also indicates that challenges remain in fully embedding ethical behavior within the profession. These challenges may stem from external pressures such as financial incentives, organizational culture, and regulatory environments that could compromise auditors' ethical decision-making. Therefore, while the foundation of professional ethics is present, there is an imperative to strengthen moral motivation and resilience among auditors to safeguard public trust and uphold the integrity of the auditing profession.

RECOMMENDATIONS

Professional bodies and auditing firms across Africa should enhance ongoing ethics training programs that not only focus on knowledge but also on developing auditors' moral reasoning and character. Integrating case studies and dilemma-based learning can improve auditors' ethical sensitivity and decision-making skills. Regulatory authorities and professional bodies must continuously review and enforce ethical codes to reflect evolving challenges in the auditing environment. Clear guidelines coupled with stringent disciplinary measures can deter unethical conduct and promote accountability. Organizations should cultivate a culture of ethical leadership where senior auditors and managers model ethical behavior. This can counteract peer pressure and financial temptations, fostering an environment that prioritizes integrity. Governments and professional associations should strengthen oversight mechanisms, including independent audits and ethics reviews, to ensure compliance and mitigate conflicts of interest that threaten auditor independence.

Policies and practices that safeguard auditors from undue financial and social pressures—such as mandatory rotation of audit firms or auditors—should be adopted to minimize risks of compromised ethical behavior.

Establishing secure and confidential channels for reporting unethical behavior, along with protections for whistleblowers, will empower auditors to act in the public interest without fear of retaliation.

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